

## Subject 104

### Dependents Defined

To claim someone as your dependent, all of the following tests must be met:

1. The support test,
2. The gross income test,
3. The member of household or relationship test,
4. The citizenship test, **and**
5. The joint return test.

The first test is the **support test**. To claim someone as your dependent you must have provided more than half of the dependent's total support during the year.

The second test is the **gross income test**. Generally, you may not claim as a dependent a person who had a gross income of \$3,200 or more for the year. Gross income is all income (such as cash, interest, dividends, wages, property and services) that is not exempt from tax. There are two exceptions to the gross income test. If your child is under 19 at the end of the year, or a full-time student and under the age of 24, the gross income test does not apply.

The third test is the **member of household or relationship test**. To meet this test a person must have been related to you or lived with you for the entire year as a member of your household. A person is not considered a member of your household if, at any time during the tax year, your relationship with that person violated local law. The Form AR1000 and AR1000S instruction booklets contain a list of relatives who qualify under the relationship test. If a person was born or died during the year and was a member of your household during the entire part of the year he or she was alive, the person meets the member of household test.

The fourth test is the **citizenship or resident test**. Your dependent must be a U.S. citizen, resident, national, or a resident of Canada or Mexico.

The fifth test is the **joint return test**. You are not allowed to claim a person as a dependent if he or she files a joint return. However, your dependent may file a joint return to claim a refund of tax withheld if both the dependent and the dependent's spouse would not have tax liabilities if they filed separate returns.